

ORDINANCE# 2008-1

AN ORDINANCE FOR THE IMPOSTION, COLLECTION AND
ENFORCEMENT OF A WHEEL TAX IN McPHERSON COUNTY

PURSUANT to SDCL 32-5A-1 et seq. and consistent with legislative intent permitting Counties to impose and administrate a wheel tax;

BE IT ORDAINED BY THE McPHERSON COUNTY COMMISSION: That a wheel tax is imposed in and for McPherson County as set forth therein.

Section 1

All motor vehicles as defined in SDCL 32-3-1., registered in the County shall have a wheel tax imposed upon each vehicle at a rate not to exceed four and no/100 dollars (\$4.00) per vehicle wheel.

Section 2

The wheel tax shall be collected and administered by the County. The per vehicle wheel rate shall be the same for all types of licensed and motorized motor vehicles and the total vehicle tax may not exceed sixteen and no/100 dollars (\$16.00) per vehicle as prescribed by state statute.

Section 3

The proceeds from the tax created by this chapter shall be retained by the county, deposited in the road and bridge fund and the revenue may be used only for highway maintenance.

Section 4

Upon purchasing a vehicle from a dealer or private party with bill of sale, the purchaser shall pay the appropriate tax at the time of title transfer. Nothing in this ordinance shall prevent an automobile dealer from licensing the vehicles on his lot without paying any taxes created by this ordinance.

Section 5

This ordinance shall cover and impose the wheel tax for all motor vehicles eligible for license registration or license renewal for July, 2008, and all subsequent months. This ordinance shall impose a wheel tax upon all motor vehicles who's license plates are purchased after July 1, 2008.

Section 6

Severability. If any provision of this ordinance shall be held invalid, it shall not affect any other provisions of this ordinance that can be given effect without the invalid provision, and for this purpose, the provisions of this ordinance are hereby declared to be severable.

Adopted by the McPherson County Commission this 29th day of February, 2008.

JEFFREY NEUHARTH
Chairman, McPherson Co. Commission

DENNIS WOLFF
Commissioner

DELMAR METZGER

Commissioner

MICHAEL RATH

Commissioner

RICHARD WALTMAN

Commissioner

Passed First Reading: February 5, 2008

Passed Second Reading: February 29, 2008

Published: March 5, 2008

Published: March 12, 2008

Effective Date: July 1, 2008

ATTEST:

STEVEN SERR

McPherson County Auditor

McPherson County registered voters have the right to refer the decision of the board to a vote of the people as provided in Chapter 7-18A. A referendum petition form for said ordinance may be obtained from the office of the County Auditor.

Waltman moved for the approval and adoption of Ordinance #2008-1. Wolff seconded the forgoing motion. Upon roll call vote, thereon, all voted "AYE". Motion carried, and Ordinance #2008-1 was declared duly adopted.